

## Article - Tax - General

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§9–216.

(a) The terms of a lease determine the primary liability of a lessor and lessee of a commercial motor vehicle for the motor carrier tax.

(b) If either the lessor or lessee with primary responsibility to pay the motor carrier tax fails to pay it in full, both are jointly and severally liable for:

- (1) complying with this subtitle; and
- (2) payment of any motor carrier tax due.

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